

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
VICTORIA DIVISION**

In re:	§	
	§	Case No. 21-60090
SGR ENERGY, INC.,	§	
	§	Chapter 11
Debtor.	§	
	§	Subchapter V
	§	

DECLARATION OF TOMMY SAN MIGUEL REGARDING § 1116(1)

I, Tommy San Miguel, do hereby declare as follows:

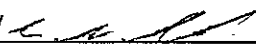
1. My name is Tommy San Miguel. I am over the age of eighteen years, I have never been convicted of a felony or crime of moral turpitude, and I am otherwise qualified to make this declaration. The factual matters set forth herein are within my personal knowledge and are true and correct.

2. I am the acting President of SGR Energy, Inc. (the “Debtor”). The Debtor does not maintain a “Statement of Operations” as described in § 1116(1)(A). Accordingly, I hereby confirm pursuant to § 1116(1)(B) that no “Statement of Operations” has been prepared. Further, the Debtor has not filed a federal income tax return since its conversion from an LLC to a corporation. It is anticipated that federal income tax returns will be filed by year-end. A copy of the same will be filed on the docket at that time.

3. Further, the financial information filed with the Court is misstated due to two entries. The Cash Flow Statement filed with the Petition at Docket No. 1-3 contains a line item identified as dividends paid in the amount of \$1,319,331.69. The dividends paid was entered as a positive number when it should have been entered as a negative number in the Debtor’s QuickBooks system, making the figure a positive instead of what should be a negative number. In addition, the cash at beginning period line item on the Cash Flow Statement in the amount of \$30,075,019.66 is overstated by \$4,899,046.83. The Debtor made a \$4,899,046.83 vendor payment in December 2019 to Castleton Commodities, the payment was not properly recorded in the Debtor’s QuickBooks system for the December 2019 period, and which caused the error.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on November 29, 2021.

/s/ 
Tommy San Miguel
President